

1 **SHB 1862 - H AMD 000255 ADOPTED 3-16-93**

2 By Representatives Edmondson, Rayburn, Mastin, and Lemmon

3 On page 2, after line 19, insert the following:

4 "Sec. 2. RCW 67.28.240 and 1991 c 363 s 140 are each amended
5 to read as follows:

6 (1) The legislative body of a county that qualified under RCW
7 67.28.180(2)(b) other than a county with a population of one
8 million or more and the legislative bodies of cities in the
9 qualifying county are each authorized to levy and collect a special
10 excise tax of (~~two~~) three percent on the sale of or charge made
11 for the furnishing of lodging by a hotel, rooming house, tourist
12 court, motel, trailer camp, and the granting of any similar license
13 to use real property, as distinguished from the renting or leasing
14 of real property. For the purposes of this tax, it shall be
15 presumed that the occupancy of real property for a continuous
16 period of one month or more constitutes a rental or lease of real
17 property and not a mere license to use or to enjoy the same.

18 (2) No city may impose the special excise tax authorized in
19 subsection (1) of this section during the time the city is imposing
20 the tax under RCW 67.28.180, and no county may impose the special
21 excise tax authorized in subsection (1) of this section until such
22 time as those cities within the county containing at least one-half
23 of the total incorporated population have imposed the tax.

24 (3) Any county ordinance or resolution adopted under this
25 section shall contain, in addition to all other provisions required
26 to conform to this chapter, a provision allowing a credit against
27 the county tax for the full amount of any city tax imposed under
28 this section upon the same taxable event.

29 (4) Any seller, as defined in RCW 82.08.010, who is required
30 to collect any tax under this section shall pay over such tax to
31 the county or city as provided in RCW 67.28.200. The deduction

1 from state taxes under RCW 67.28.190 does not apply to taxes
2 imposed under this section."

EFFECT: Modifies the special excise tax on lodging for certain counties under one million persons, and increases the tax from two to three percent on the sale of or charge made for the furnishing of lodging.

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